

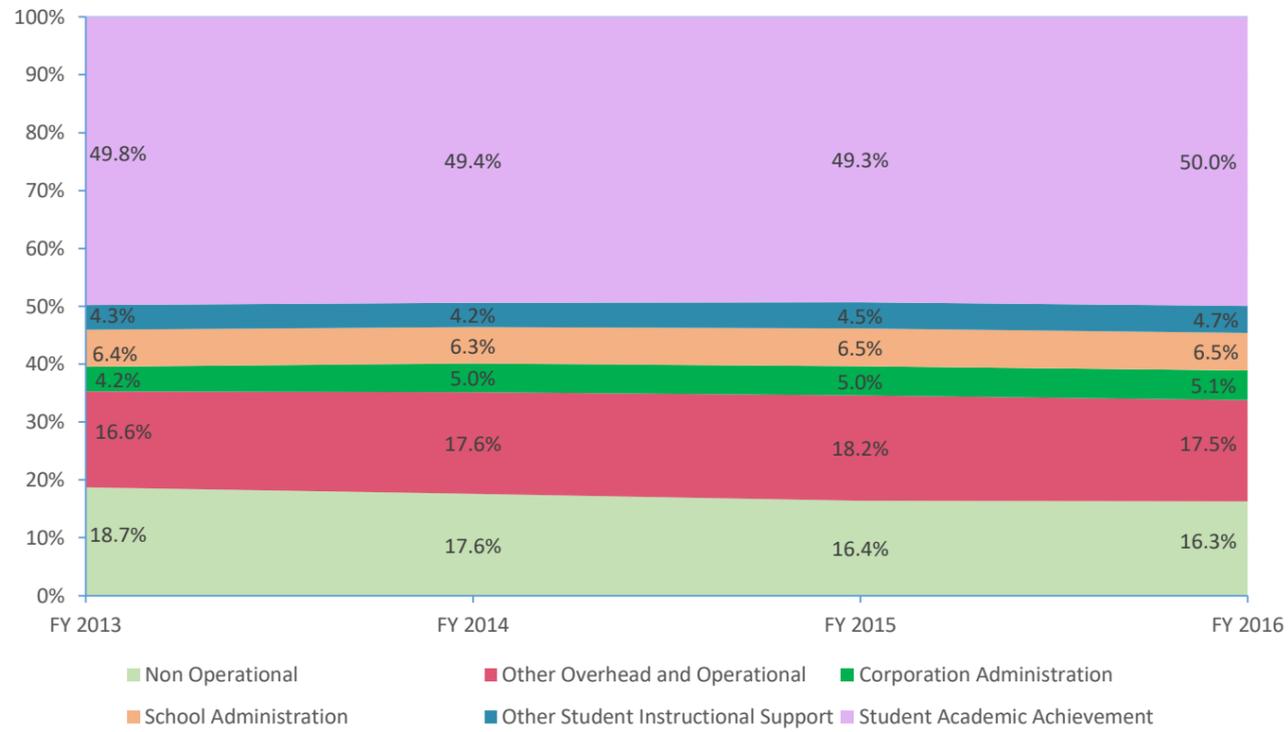
**School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,108,999	49.4%	\$6,796,386	45.6%	\$6,680,237	49.8%	\$6,859,496	49.4%	\$6,766,145	49.3%	\$7,129,305	50.0%
Student Instructional Support	\$1,284,638	10.4%	\$1,404,347	9.4%	\$1,432,514	10.7%	\$1,458,632	10.5%	\$1,519,009	11.1%	\$1,590,257	11.1%
Total	\$7,393,637	59.7%	\$8,200,733	55.0%	\$8,112,751	60.5%	\$8,318,129	59.9%	\$8,285,154	60.4%	\$8,719,562	61.1%

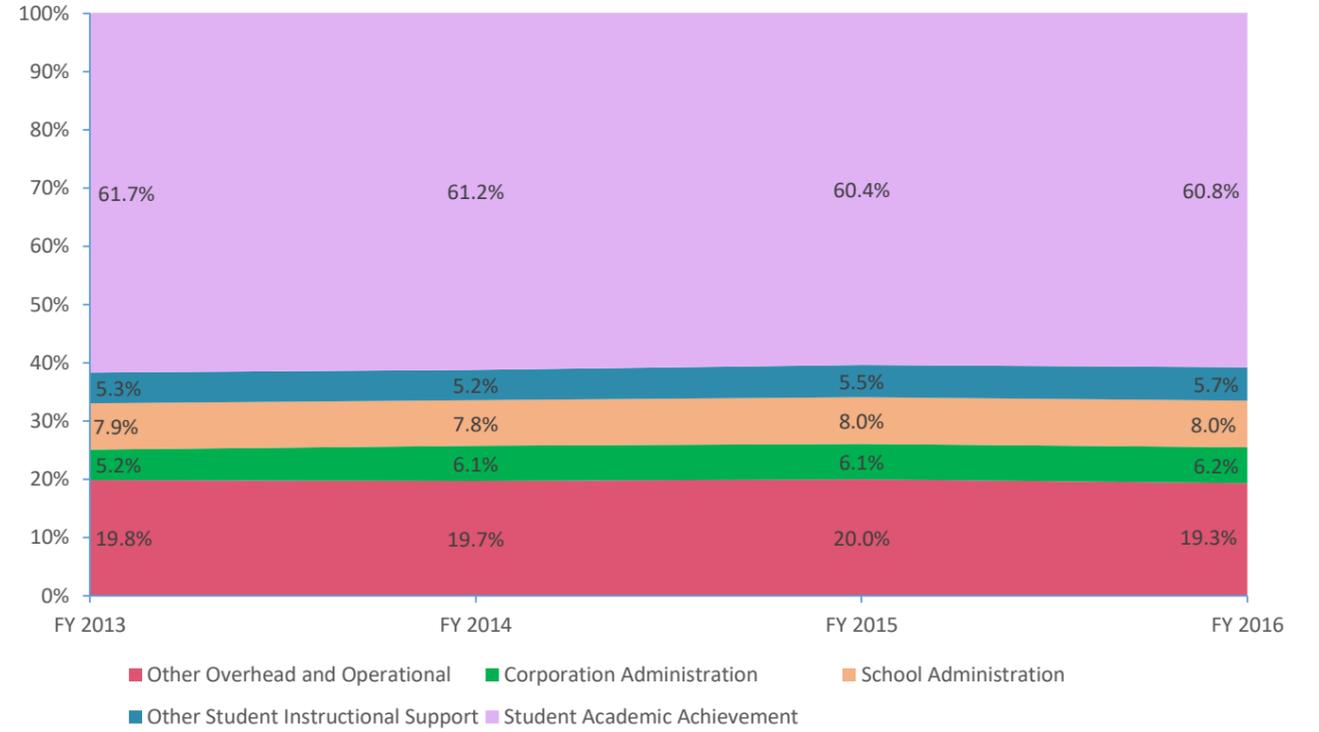
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,399,017	19.4%	\$2,544,809	17.1%	\$2,794,869	20.8%	\$3,127,500	22.5%	\$3,189,326	23.2%	\$3,228,498	22.6%
Non Operational	\$2,586,015	20.9%	\$4,162,087	27.9%	\$2,510,275	18.7%	\$2,442,261	17.6%	\$2,250,087	16.4%	\$2,323,655	16.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,985,031	40.3%	\$6,706,895	45.0%	\$5,305,143	39.5%	\$5,569,761	40.1%	\$5,439,413	39.6%	\$5,552,153	38.9%

Grand Total	\$12,378,669	\$14,907,629	\$13,417,894	\$13,887,889	\$13,724,567	\$14,271,715
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Bremen Public Schools (5480)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$678	\$0	\$0	NA	-100.0%	NA
11050	Regular Programs	Full Day Kindergarten	\$0	\$335,625	\$318,531	\$347,237	NA	3.5%	9.0%
11100	Regular Programs	Elementary	\$2,465,166	\$3,285,829	\$3,100,466	\$3,320,342	34.7%	1.1%	7.1%
11300	Regular Programs	High School	\$1,091,178	\$1,451,021	\$1,437,972	\$1,438,315	31.8%	-0.9%	0.0%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$17,048	\$66,162	\$46,019	\$53,271	212.5%	-19.5%	15.8%
11420	Regular Programs	Vocational Education - Agriculture B	\$53,788	\$82,173	\$119,197	\$146,804	172.9%	78.7%	23.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$53,441	\$69,187	\$79,635	\$80,834	51.3%	16.8%	1.5%
11510	Regular Programs	Vocational Education - Cooperative Education	\$30,904	\$55,150	\$81,269	\$83,116	168.9%	50.7%	2.3%
11520	Regular Programs	Vocational Education - Area School Participation	\$13,377	\$113,438	\$142,024	\$180,864	1252.1%	59.4%	27.3%
11630	Regular Programs	Alternative Education Programs - High School	\$3,694	\$17,673	\$16,673	\$20,495	454.8%	16.0%	22.9%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,909	\$51,798	\$83,033	\$85,130	512.1%	64.4%	2.5%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$865	\$339	\$0	\$0	-100.0%	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$30,620	\$39,655	NA	NA	29.5%
12330	Special Programs	Physical Impairment - Visual Impairment	\$4,616	\$1,445	\$1,417	\$1,223	-73.5%	-15.4%	-13.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$3,324	\$35,449	\$18,407	\$0	-100.0%	-100.0%	-100.0%
12410	Special Programs	Emotional Disabilities - Full Time	\$6,906	\$0	\$0	\$0	-100.0%	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$9,758	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$30,444	\$69,055	\$97,789	\$103,616	240.3%	50.0%	6.0%
12900	Special Programs	Other Special Programs	\$400,579	\$643,392	\$782,213	\$785,292	96.0%	22.1%	0.4%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$465	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$18,165	\$20,246	\$10,626	\$17,183	-5.4%	-15.1%	61.7%
14300	Summer School Programs	High School	\$44,616	\$33,706	\$33,339	\$40,518	-9.2%	20.2%	21.5%
16100	Remediation	Remediation Testing	\$17,504	\$4,477	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$65,169	\$48,646	\$39,495	\$36,415	-44.1%	-25.1%	-7.8%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$4,490	\$4,912	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$3,048	\$2,148	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$26,483	\$33,345	\$28,198	\$25,616	-3.3%	-23.2%	-9.2%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$16,321	\$400	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$162,212	\$168,849	\$124,241	\$115,913	-28.5%	-31.4%	-6.7%
22230	Instruction	Library/Media Services - Audiovisual	\$3,802	\$1,503	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$822	\$0	\$0	\$0	-100.0%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$52,145	\$66,044	NA	NA	26.7%
22360	Instruction	Instruc. Related Tech. - Network Support	\$46	\$2,865	\$0	\$0	-100.0%	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$121,796	\$143,802	\$104,094	\$129,822	6.6%	-9.7%	24.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,225	\$499	\$1,480	\$1,974	61.2%	296.0%	33.4%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$44,951	\$52,575	\$17,265	\$9,625	-78.6%	-81.7%	-44.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$291,843	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$5,021,955	\$6,796,386	\$6,766,145	\$7,129,305	42.0%	4.9%	5.4%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$1,555	\$573	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$214,221	\$154,316	\$198,032	\$203,105	-5.2%	31.6%	2.6%
21340	Students	Health Services - Nurse Services	\$39,962	\$68,591	\$81,183	\$78,662	96.8%	14.7%	-3.1%
21390	Students	Health Services - Other Health Services	\$54,444	\$86,604	\$86,373	\$118,321	117.3%	36.6%	37.0%
21420	Students	Psychological Services - Psychological Testing	\$45,924	\$71,776	\$82,138	\$81,972	78.5%	14.2%	-0.2%
21490	Students	Psychological Services - Other Psychological Services	\$295	\$0	\$0	\$0	-100.0%	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$10,813	\$37,563	\$35,768	NA	230.8%	-4.8%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$0	\$0	\$2,275	\$0	NA	NA	-100.0%
21610	Students	Occ. Therapy Related Services - Service Area Direction	\$0	\$908	\$78	\$0	NA	-100.0%	-100.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$129,102	\$145,150	\$133,719	\$146,019	13.1%	0.6%	9.2%
21910	Students	Other Support Services Students - Service Area Direction	\$38	\$0	\$0	\$0	-100.0%	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$195	\$150	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$587,495	\$865,467	\$897,647	\$926,409	57.7%	7.0%	3.2%
Student Instructional Support Total			\$1,073,231	\$1,404,347	\$1,519,009	\$1,590,257	48.2%	13.2%	4.7%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$32,332	\$30,363	\$28,175	\$23,830	-26.3%	-21.5%	-15.4%
23150	General Administration	Board of Education - Legal Services	\$5,026	\$2,351	\$4,528	\$3,488	-30.6%	48.3%	-23.0%
23160	General Administration	Board of Education - Promotion Expenses	\$972	\$560	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$196,540	\$223,028	\$236,178	\$272,585	38.7%	22.2%	15.4%
23220	General Administration	Executive Administration - Community Relations	\$6,052	\$6,322	\$3,251	\$4,265	-29.5%	-32.5%	31.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$3,521	\$3,120	\$3,370	NA	-4.3%	8.0%
25120	Central Services	Fiscal Services - Service Area Direction	\$40,825	\$66,564	\$80,095	\$82,143	101.2%	23.4%	2.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$4,922	\$0	\$500	\$0	-100.0%	NA	-100.0%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$5,010	\$1,867	\$937	\$5,703	13.8%	205.5%	508.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$831	\$1,260	\$1,993	NA	139.9%	58.2%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$11,662	\$15,396	NA	NA	32.0%
25600	Central Services	Public Information Services	\$0	\$0	\$39,220	\$21,771	NA	NA	-44.5%
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$2,221	\$5,261	NA	NA	136.8%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$1,100	\$4,285	NA	NA	289.5%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$192,707	\$278,624	\$278,497	NA	44.5%	0.0%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$0	\$6,564	NA	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$45,900	\$73,978	\$244,014	\$89,313	94.6%	20.7%	-63.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$721,138	\$899,554	\$680,112	\$869,381	20.6%	-3.4%	27.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$13,058	\$0	\$0	\$0	-100.0%	NA	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$265,583	\$112,272	\$210,971	\$254,175	-4.3%	126.4%	20.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,375	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$6,145	\$0	\$28,490	NA	363.6%	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$5,325	\$1,063	\$0	\$0	-100.0%	-100.0%	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$88,337	\$68,307	\$69,461	\$62,556	-29.2%	-8.4%	-9.9%
27010	Student Transportation	Service Area Direction	\$44,440	\$57,089	\$80,810	\$82,990	86.7%	45.4%	2.7%
27100	Student Transportation	Vehicle Operation	\$157,780	\$274,460	\$280,720	\$258,236	63.7%	-5.9%	-8.0%
27200	Student Transportation	Monitoring Services	\$11,120	\$12,630	\$19,463	\$19,834	78.4%	57.0%	1.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$116,401	\$79,224	\$110,382	\$61,849	-46.9%	-21.9%	-44.0%
27400	Student Transportation	Purchase of School Buses	\$58,252	\$0	\$122,780	\$173,270	197.4%	NA	41.1%
27500	Student Transportation	Insurance on Buses	\$17,645	\$10,930	\$9,613	\$12,149	-31.1%	11.2%	26.4%
27700	Student Transportation	Contracted Transportation Services	\$167	\$1,165	\$0	\$100	-40.2%	-91.4%	NA
27900	Student Transportation	Other Student Transportation Services	\$1,091	\$950	\$2,633	\$2,820	158.4%	196.9%	7.1%
31100	Food Services Operations	Service Area Direction	\$22,440	\$39,449	\$57,439	\$69,758	210.9%	76.8%	21.4%
31200	Food Services Operations	Food Preparation and Dispensing	\$312,861	\$379,480	\$610,057	\$514,427	64.4%	35.6%	-15.7%
Overhead and Operational Total			\$2,174,592	\$2,544,809	\$3,189,326	\$3,228,498	48.5%	26.9%	1.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$2,790	\$1,143	\$0	\$0	-100.0%	-100.0%	NA
33200	Category not Specified	Community Recreation	\$54,747	\$1,473	\$0	\$0	-100.0%	-100.0%	NA
33300	Category not Specified	Civic Services	\$0	\$1,953	\$0	\$620	NA	-68.3%	NA
33400	Category not Specified	Athletic Coaches	\$185,809	\$254,992	\$218,054	\$229,975	23.8%	-9.8%	5.5%
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$0	\$6,350	NA	NA	NA
33990	Other Community Services	Other	\$531	\$80,243	\$72,270	\$79,870	14937.4%	-0.5%	10.5%
41000	Category not Specified	Land Acquisition and Development	\$10,890	\$22,637	\$26,905	\$68,155	525.9%	201.1%	153.3%
43000	Category not Specified	Professional Services	\$158,355	\$400	\$4,710	\$3,210	-98.0%	702.5%	-31.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$362,683	\$1,841,562	\$68,200	\$108,283	-70.1%	-94.1%	58.8%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$0	\$20,624	NA	NA	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$61,420	\$58,839	\$37,301	\$2,448	-96.0%	-95.8%	-93.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$819	\$0	\$0	\$0	-100.0%	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$284,648	\$416,144	\$418,192	\$411,604	44.6%	-1.1%	-1.6%
51100	Principal on Debt	Bonds	\$0	\$154,872	\$139,900	\$128,566	NA	-17.0%	-8.1%
52100	Interest on Debt	Bonds	\$152,847	\$0	\$0	\$0	-100.0%	NA	NA
52200	Interest on Debt	Temporary Loans	\$33,443	\$46,774	\$0	\$0	-100.0%	-100.0%	NA

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Account							Percent Change					
							2006 to	2009 to	2015 to			
						FY 2006	FY 2009	FY 2015	FY 2016	2016	2016	2016
53100	Lease Rental		Buildings-Principal			\$1,135,879	\$1,280,655	\$1,264,000	\$1,262,500	11.1%	-1.4%	-0.1%
54200	Advancements and Obligations		Common School Fund - Principal			\$85,313	\$0	\$0	\$0	-100.0%	NA	NA
59100	Other Debt Services Obligations		Registrars Fee			\$0	\$400	\$555	\$1,450	NA	262.5%	161.3%
Non Operational Total						\$2,530,171	\$4,162,087	\$2,250,087	\$2,323,655	-8.2%	-44.2%	3.3%
Prorated by Fund												
26491 - SAA	NA		PERF - 2007 Account Code			\$45,859	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA		PERF - 2007 Account Code			\$8,302	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA		PERF - 2007 Account Code			\$12,979	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA		PERF - 2007 Account Code			\$2,322	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA		Social Security - 2007 Account Code			\$337,757	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA		Social Security - 2007 Account Code			\$69,147	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA		Social Security - 2007 Account Code			\$67,242	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA		Social Security - 2007 Account Code			\$18,424	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA		Workman's Compensation - 2007 Account Code			\$24,969	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA		Workman's Compensation - 2007 Account Code			\$5,026	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA		Workman's Compensation - 2007 Account Code			\$3,375	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA		Workman's Compensation - 2007 Account Code			\$1,642	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA		Group Insurance - 2007 Account Code			\$442,384	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA		Group Insurance - 2007 Account Code			\$100,632	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA		Group Insurance - 2007 Account Code			\$120,083	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA		Group Insurance - 2007 Account Code			\$24,540	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA		Unemployment Compensation - 2007 Account Code			\$8,538	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA		Unemployment Compensation - 2007 Account Code			\$1,719	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA		Unemployment Compensation - 2007 Account Code			\$1,138	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA		Unemployment Compensation - 2007 Account Code			\$525	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA		Severance / Early Retirement Pay - 2007 Account Code			\$227,538	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA		Severance / Early Retirement Pay - 2007 Account Code			\$26,581	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA		Severance / Early Retirement Pay - 2007 Account Code			\$19,607	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA		Severance / Early Retirement Pay - 2007 Account Code			\$8,392	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total						\$1,578,719	\$0	\$0	\$0	NA	NA	NA